

**AUDIT OF CALIFORNIA FOREST IMPROVEMENT
PROGRAM (CFIP) INVOICES**
(1987)

3642

Purpose/Use: Audit California Forest Improvement Program (CFIP) Invoices

Reference/Authority: Accounting Procedures Handbook, Sections 3665.1 and 3677;
Public Resources Code §4790-4799.

Source: CFIP Program Coordinator.

Forms/Related Documents: Agreement, RM-6
CFIP Landowner Invoice, RM-14;
"Form 60";
Payment Information Sheet;
Program Summary Sheet, RM-16;
Project Completion Report, RM-9.

Due Date(s): 60 days after completion of contract.

Distribution: See procedures.

Under the California Forest Improvement Program (CFIP), persons who own forest property may enter into a cost-sharing agreement with the state to undertake forest improvement work upon their land. The state reimburses these landowners a percentage of the total project cost.

Original and duplicate of CFIP Landowner Invoice (RM-14) is received from the CFIP Program Coordinator with a Program Summary Sheet (RM-16), a Project Completion Report (RM-9), and a CFIP Landowner Invoice (RM-14).

- Date stamp the RM-16.
- Check for approval stamp of the program coordinator on the RM-16.
- Sort RM-14s by fiscal year and RM-6 number from the lowest to highest.

- Check form 60 for Agreement (RM-6), or Amendment expiration date.
 - There is a 60-day grace period after the expiration date to process payments.

Separate the original and duplicate of the RM-14 and proceed as follows:

ORIGINAL

- Write and circle RM-6 number in the upper right corner of the RM-14.
- If RM-6 has been approved by Department of General Services, stamp "Approved-by-Department-of-General-Services" under the RM-6 number and insert the date of approval.
 - Write the agreement date below the RM-6 number.
- Payee name(s) MUST read exactly as shown on RM-6.
- One original signature of one of the payee(s) must appear on the original RM-14.
- Near the figure shown on the RM-14 write percent payable per the RM-6 and calculate amount due.
 - Underline amount due, twice, in red, and write AMOUNT DUE next to it.
- Write a C (for contract) in the lower left corner of the original RM-14 and underline it twice.
- If no original RM-14 was received, stamp "Applies-to-All-Invoices" and sign the accounting officer's name.
- Staple the RM-9 behind the RM-14 and cut the lower right-hand corner of both.
 - Staple the RM-14 and the RM-9 to backup sheets.

DUPLICATE

Code the lower portion of the duplicate copy of the RM-14 as follows:

- C - P for partial, or F for final payment, RM-6 number and suffix, CALSTARS coding and the dollar amount.

- Sample: C-P-8CA41150-00 84-9520-418.99-06111-1527.50

Post to the Form 60:

- Date = Today's date
- Adjustments and Credit column = Invoice date
- Sch. No. =
- Amount = Dollar amount of this invoice
- M = "P" for partial or "F" for final
- Balance = Descending balance or -0-

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

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